

1976

## c 24 The Tobacco Tax Amendment Act, 1976

Ontario

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## CHAPTER 24

### An Act to amend The Tobacco Tax Act

*Assented to April 14th, 1976*

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause *a* of subsection 1 of section 2 of *The Tobacco Tax Act*, <sup>s. 2 (1) (a), re-enacted</sup> being chapter 463 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1972, chapter 16, section 1, is repealed and the following substituted therefor:

(a) seventy-one one-hundredths of 1 cent on every cigarette purchased by him.

2. Section 8 of the said Act is amended by adding thereto the <sup>s. 8, amended</sup> following subsection:

(3) For each twelve-month period commencing on the 1st day of April and not earlier than the 1st day of April, 1976, there may be paid to each wholesale dealer designated a collector under this Act or the regulations the lesser of, <sup>Compensation to wholesale dealers</sup>

(a) \$500; or

(b) the aggregate of,

- (i) 3 per cent of the tax collected by him in such period and shown in a return that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected is \$67 or more,
- (ii) \$2 for each return with respect to tax collected by him in such period that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected exceeds \$2 and is less than \$67, and

- (iii) the tax collected by him in such period and shown on a return that is made in accordance with this Act and the regulations and in which the tax shown to have been so collected does not exceed \$2,

as compensation for his services in collecting and remitting the tax imposed by this Act, and such collector may deduct such compensation from the amount otherwise to be remitted to the Treasurer in accordance with this Act and the regulations.

s. 16,  
amended

3. —(1) Section 16 of the said Act, as amended by the Statutes of Ontario, 1972, chapter 16, section 2, is further amended by adding thereto the following clause:

(b) providing for compensation to be paid to dealers out of tax collected by them in cases where a dealer is required to complete an inventory under subsection 8 of section 9, and prescribing the conditions under which such compensation will be paid.

s. 16 (i),  
amended

- (2) Clause *i* of the said section 16 is amended by striking out "accounts" in the first line and inserting in lieu thereof "amounts".

s. 16,  
amended

- (3) The said section 16 is further amended by adding thereto the following subsection:

Regulations

(2) A regulation is, if it so provides, effective with reference to a period before it was filed.

Commence-  
ment

4. This Act shall be deemed to have come into force on the 7th day of April, 1976.

Short title

5. This Act may be cited as *The Tobacco Tax Amendment Act, 1976*.